



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक १०२(५)]

शुक्रवार, ऑक्टोबर २३, २०२०/कार्तिक १, शके १९४२

[पृष्ठे २, किंमत : रुपये ९.००]

असाधारण क्रमांक २५८

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,
dated the 23rd October 2020.

NOTIFICATION

Notification No. 78/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020 / C.R.-97B / Taxation-1.— In exercise of the powers conferred by the first proviso to rule 46 of the Maharashtra Goods and Services Tax Rules, 2017, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendment in the Government notification of the Finance Department, No. MGST-1017/C.R.103(19)/Taxation-1., dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.182, dated the 29th June, 2017, namely: —

In the said notification, with effect from the 1st day of April, 2021, for the Table, the following shall be substituted, namely, —

“Table

| Serial Number (1) | Aggregate Turnover in the preceding Financial Year (2) | Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3) |
|----------------------|--|---|
| 1. | Up to rupees five crores | 4 |
| 2. | more than rupees five crores | 6 |

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,

Deputy Secretary to Government.

Note: The principal Notification No. MGST-1017/C.R.103(19)/Taxation-1., dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No.182, dated the 29th June, 2017.